Silver Pearl Hospitality & Luxury Spaces Ltd.
Osiya Hotels | Resorts
3B, Lal Bazar Street, Sir R. N. M. House, 5th Floor- Block-2, Kolkata - 700 001, West Bengal
+91 33 4006 9937 | +91 93218 18984 info@silverpearlhospitality.com
CIN - U55101WB2011PLC158193

November 14, 2026

DM-Corporate Services
BSE Limited
P. J. Towers, Dalal Street
Fort, Mumbai – 400 001

Ref: **Scrip Code 543536 (SME)**

Sub: **Submission of H1 FY27 Unaudited Financial Results**

Respected Sir or Madam,

With reference to the above and in order to comply with Clause 43 of Listing Agreement, we are enclosing with this letter, Provisional Financial Results (Un-audited) for the Half Year ended on 30th September 2026 (H-I) for the financial year ending on 31st March 2027 along with Statement of Assets & Liabilities, Cash Flow Statement and Limited Review Report from Statutory Auditors.

The meeting was commenced at 17.45 Hrs. and concluded at 18.25 Hrs.

This is for the information of members.

Thanking You,

Yours Faithfully,
For **SILVER PEARL HOSPITALITY & LUXURY SPACES LTD.**

RAJESH KUMAR NEGI

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RAJESH KUMAR NEGI
DIN: 08131019
MANAGING DIRECTOR

Enclosed: As stated above

Silver Pearl Hospitality & Luxury Spaces Limited

Regd. Office : 3B, Lal Bazar Street, Sir RNM House, 5th Floor, Room No. 2, Kolkata - 700001 (West Bengal)
CIN : U55101WB2011PLC158193, Email : info@silverpearlhospitality.com, Website : www.silverpearlhospitality.com

Statement of Standalone Un-Audited Financial Results for the Half Year ended 30th September 2026

₹ in Lakhs

Sr. No.	Particulars	Half Year ended 30.09.2026	Preceding Half Year ended 31.03.2026	Corresponding Half Year ended 30.09.2025	Year to date figures as on 31.03.2026
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	36.09	2.64	52.11	54.75
II	Other Income	39.84	69.95	10.10	80.05
III	**Total Income (I+II)**	**75.93**	**72.59**	**62.21**	**134.80**
IV	**Expenses**				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-
	Employees Benefit Expenses	36.89	45.80	13.03	58.83
	Finance Costs	-		-	
	Depreciation & Amortization Expenses	6.17	7.28	7.29	14.57
	Other Expenses	37.85	14.96	28.97	43.93
	Total Expenses (IV)	**80.91**	**68.04**	**49.29**	**117.33**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**(4.98)**	**4.55**	**12.92**	**17.47**
VI	Exceptional Items	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**(4.98)**	**4.55**	**12.92**	**17.47**
VIII	**Tax Expenses**				
	Current		1.43	2.41	3.84
	Deferred Tax	(1.61)	0.58	0.57	1.15
	Total Tax Expenses (VIII)	**(1.61)**	**2.01**	**2.98**	**4.99**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**(3.37)**	**2.54**	**9.94**	**12.48**
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss	-	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	-
	Total other Comprehensive Income (X)	**-**	**-**	**-**	**-**
XI	**Total Comprehensive Income for the Period / Year (IX+X)**	**(3.37)**	**2.54**	**9.94**	**12.48**
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	785.30	785.30	785.30	785.30
XIII	Other Equity	564.87		565.70	568.24
XIV	**Earnings per Share (Face Value of ₹ 10/- each)**				
	a) Basic	(0.04)	0.03	0.13	0.16
	b) Diluted	(0.04)	0.03	0.13	0.16

Notes :

1. As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Hotel & Restaurant Business" and thus Segmental Report for the Quarter is not applicable to the Company.
2. Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 14, 2026.
3. The Statutory Auditors have carried out "Limited Review" for above Financial Results.
4. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
5. Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
6. Figures for the Half Years ended 30th September 2026 and 30th September 2025 as reported in these financial results, are un-audited figures in respect of year to date figures up to the end of the 1st half year of the respective financial years.

For Silver Pearl Hospitality & Luxury Spaces Limited

Sd/-

Rajesh Kumar Negi
Managing Director

Place: Kolkata
Date: November 14, 2026

RAJESH KUMAR NEGI

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Silver Pearl Hospitality & Luxury Spaces Limited

Statement of Cash Flow as at 30th September, 2026

₹ In Lakhs

Particulars	As at 30th Sept 2026	As at 31st March 2026
A. Cash Flow from Operating Activities		
Net Profit before Tax and Extra-Ordinary Items	*(4.98)*	*17.47*
Adjustments for		
Interest /Finance Cost	–	–
Interest Income	(39.84)	(80.05)
Dividend	–	–
Depreciation & Amortization Expenses	6.17	14.57
Operating profit before working Capital Changes	*(38.65)*	*(48.01)*
Adjustments for Working Capital Changes		
Decrease/(Increase) in Loan & Advances	(49.76)	(37.98)
Decrease/(Increase) in Trade Receivable	–	–
Decrease/(Increase) in Taxes	–	(1.73)
Decrease/(Increase) in Other Financial Assets	–	–
Decrease/(Increase) in Other Current Assets	2.74	2.74
Decrease/(Increase) in Inventories	–	–
Decrease/(Increase) in Trade Payable	–	–
(Decrease)/Increase in Other Financial Liabilities	–	–
(Decrease)/Increase in Other Current Liabilities and Provisions	39.91	(18.96)
Cash Generated from operations	*(45.76)*	*(103.94)*
Less: Tax Expenses	–	–
Deferred Tax Assets	–	–
Net Cash From Operating Activities	*(45.76)*	*(103.94)*
B. Cash Flow From Investing Activities		
Interest Income	–	–
(Increase)/Decrease in Non-Current Investments		25.00
(Increase)/Decrease in Fixed Assets	–	–
Purchases of Assets	–	–
Proceeds from Sale of Assets	–	–
Profit/(Loss) On Sale Of Investment	–	–
Net Cash from Investing Activities	*–*	*25.00*
C. Cash Flow From Financing Activities		
Proceeds from Issue of Shares	–	–
Securities Premium Account	–	–
Repayment of Borrowings	–	–
Interest Paid	39.84	80.05
Net Cash used in Financing Activities	**39.84**	**80.05**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**(5.92)**	**1.11**
Opening Balance of Cash & Cash Equivalents	6.56	5.45
Closing Balance of Cash & Cash Equivalents	0.64	6.56

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Silver Pearl Hospitality & Luxury Spaces Limited

Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2026 Un-Audited	As At 31st March 2026 Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	181.09	187.26
Financial Assets		
Income Tax Assets	4.52	-
Deferred Tax Assets		2.91
Total Non-Current Assets ...	**185.61**	**190.17**
Non-Current Financial Assets		
Non-Current Investments	707.00	707.00
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	**707.00**	**707.00**
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	**-**	**-**
Current Assets		
Inventories	-	-
Financial Assets		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	0.65	6.56
Bank Balances	-	-
Short Term Loans & Advances	504.25	462.33
Other Financial Assets	-	-
Other Current Assets		2.74
Total Non-Current Assets ...	**504.90**	**471.63**
Total Assets	**1,397.51**	**1,368.80**
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	785.30	785.30
Reserves & Surplus	564.87	568.24
Money Received against Share Warrants	-	-
Total Equity ...	**1,350.17**	**1,353.54**
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings		-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	**-**	**-**
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	3.84	3.83
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	43.50	11.43
Total Current Liabilities ...	**47.34**	**15.26**
Total Liabilities	**47.34**	**15.26**
Total Equity & Liabilities	**1,397.51**	**1,368.80**

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Independent Auditor's Limited Review Report

To
The Board of Directors
SILVER PEARL HOSPITALITY & LUXURY SPACES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **SILVER PEARL HOSPITALITY & LUXURY SPACES LIMITED** for the half year ended on 30th September' 2026 together with the Statement of Assets and Liabilities as at that date and the Statement of Cash Flows for the half year then ended (together, "the Statement"), attached herewith being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The preparation of the statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS – 25), as prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *"Review of interim Financial Information Performed by the independent auditor of the Entity"* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143 (10) of companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25 and other accounting principles generally accepted in India, has not disclosed the

information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

1. Non-interest-bearing advances given by the Company during the half year:

   (a) ₹75.00 lakh advanced to Beaumont Tradecom Private Limited during August–September 2026, of which ₹13.00 lakh was received back during the half year. The balance of ₹62.00 lakh outstanding as at 30 September 2026 has been received back on 12.10.2026, as verified by us from the bank statement; and

   (b) ₹5.00 lakh advanced to Bothra Amit HUF on 29 June 2026, which is outstanding as at 30 September 2026.

   Management has represented that these were advances for business purposes. No written agreement, approval of the Board of Directors or particulars of the underlying transaction have been made available to us, and no interest has been charged on these advances. The Company's compliance with Sections 179(3) and 186 of the Act in respect of these advances is not confirmed by the Board.

   Our conclusion is not modified in respect of this matter.

2. The figures for the half year ended 31 March 2026 included in the Statement are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figures up to 30 September 2025, which were subjected to limited review by us. Our conclusion is not modified in respect of this matter.

For Choudhary Choudhary & Co.
Chartered Accountants



CA Alok Kumar Mishra
Membership Number: 124184
Firm Registration No: 002910C
UDIN: 26124184MZWIVC1799
Place: Mumbai
Date: 14.11.2026